

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In Re:)	Case No:	21-03484
Jason Rigsby)		
)	Chapter:	Chapter 13
Debtor)		
)	Judge:	Deborah L. Thorne

NOTICE OF HEARING

TO: See attached list

PLEASE TAKE NOTICE that on **September 22, 2021 at 1:30 p.m.**, I will appear before the Honorable Deborah L. Thorne, or any judge sitting in that judge's place, and present the **OBJECTION TO THE CLAIM OF THE INTERNAL REVENUE SERVICE**, a copy of which is attached.

This motion will be presented and heard electronically using Zoom for Government. No personal appearance in court is necessary or permitted. To appear and be heard on the motion, you must do the following:

To appear by video, use this link: <https://www.zoomgov.com/>. Then enter the meeting ID and password.

To appear by telephone, call Zoom for Government at 1-669-254-5252 or 1-646-828-7666. Then enter the meeting ID and password.

Meeting ID and password. The meeting ID for this hearing is 160 9362 1728 and no password is required. The meeting ID and password can also be found on the judge's page on the court's website.

If you object to this motion and want it called on the presentment date above, you must file a Notice of Objection no later than two (2) business days before that date. If a Notice of Objection is timely filed, the motion will be called on the presentment date. If no Notice of Objection is timely filed, the court may grant the motion in advance without a hearing.

By: /s/ Dale Riley

Dale Riley
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**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In Re:)	Case No:	21-03484
Jason Rigsby)		
)	Chapter:	Chapter 13
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CERTIFICATE OF SERVICE

I, Dale Riley, hereby certify that I served a copy of this notice along with the aforementioned document upon the listed parties, by causing the same to be mailed in a properly addressed envelope, postage prepaid, from 55 E. Monroe, Suite 3400, Chicago, Illinois, on August 17, 2021 before 5:30 p.m.

LIST OF PARTIES SERVED

Marilyn O. Marshall, 224 S. Michigan Ave. #800, Chicago, IL 60604

Office of the U.S. Trustee, 219 S. Dearborn, Suite 873, Chicago, Illinois 60604

Jason A. Rigsby, 1640 N. Natchez Ave., Chicago, IL 60707

Internal Revenue Service, PO Box 7346, Philadelphia, PA 19101

Internal Revenue Service Mail Stop CH1 230 S. Dearborn, Chicago, IL 60604

Attorney General of the United States Tax Division (DOJ) PO Box 55 Ben Franklin Station, Washington, DC 20530

Civil Process Clerk, Office of the United States Attorney for the Northern District of Illinois, 219 S. Dearborn, 5th Floor, Chicago, IL 60604

**IN THE UNITED STATES OF BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS, EASTERN DIVISION**

In Re: Jason Rigsby Debtor,)))))	Case No: 21-03484 Chapter: Chapter 13 Judge: Deborah L. Thorne
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OBJECTION TO THE CLAIM OF THE INTERNAL REVENUE SERVICE

NOW COMES the Debtor, Mr. Jason Rigsby (the “Debtor”), by and through his attorneys, Geraci Law, LLC, to present his **OBJECTION TO THE CLAIM OF THE INTERNAL REVENUE SERVICE**, and states as follows:

1. This Court has jurisdiction pursuant to 11 U.S.C. 1334 and this is a “core proceeding” under 28 U.S.C. 157(b).
2. The Debtor filed a petition for bankruptcy protection under Chapter 13 of the US Bankruptcy Code and a plan of reorganization on 03/18/2021.
3. On 03/25/2021, the Internal Revenue Service (hereinafter the “Creditor”) filed a proof of claim (number 2-1) in the amount of \$1,265.11. (See attached Exhibit A.)
4. Claim 2-1 alleges in part \$281 priority tax debt for the tax period ending 12/31/2020 based on an unfiled return.
5. The Debtor in fact did file a return for the tax period ending 12/31/2020 and is due a refund. (See attached Exhibit B.)
6. The claim filed by the creditor in this case is invalid pursuant to 11 U.S.C. 502(b)(1).

WHEREFORE, the Debtor, Mr. Jason Rigsby, prays that this Court enter an order disallowing the claim of the Internal Revenue Service to the extent that it pertains to the tax period ending 12/31/2020, to the extent that it alleges that the Debtor did not file a tax return, and for such further additional relief that this Court may deem just and proper.

/s/ Dale Riley

Dale Riley

Attorneys for the Debtor

Geraci Law L.L.C.

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Chicago, Illinois 60603

(Ph): 312.332.1800 (Fax): 877.247.1960